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OXC-0463-68

Copy 1 of 6

31 May 1968

*George Cotton*  
*(w HQ DIRECTIVES)*

MEMORANDUM FOR: Deputy Director of Special Activities

SUBJECT: Accounting Techniques for SCOPE COTTON Assets

1. This memorandum provides information on the methods and techniques that are being applied to the accounting for SCOPE COTTON assets.

2. Attached to the DD/SA copy of this memorandum are examples of the documentation used to (a) record an accountable supply transaction and (b) establish an Agency-approved audit trail. These attachments are described as follows:

a. Attachment #1 - DD Form 1149, in this instance, was used to formally transfer accountability of Article 122 to the System Program Director (WPAFB) upon its placement in storage at Palmdale. This document, in addition to the aircraft line item entry, refers to 7 boxes associated with the transaction. These boxes contained the aircraft and engine records, "loose" equipment, available-but-not-installed-parts, and service bulletin kits for that article that had not been incorporated prior to storage. Copies of this document accompanied the article and further distribution made to each of the parties concerned.

b. Attachment #2 - This DD Form 1348-1 was used for an in-place transfer of property [redacted] accountability to the TAGBOARD program. Document was administratively processed through [redacted] [redacted] to insure adjustment of accountability records was performed.

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GROUP 1  
Excluded from automatic  
downgrading and  
declassification

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c. Attachment #3 - This DD Form 1149 is an example of a transaction involving transfer of an excess asset to [redacted]. Item was shipped to the Supply Officer, Detachment G, and paperwork also furnished to the Warner Robins Project Depot.

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d. Attachment #4 - This is an example pulled from the many packing lists used when the EK Type II sensor was placed in storage [redacted] [redacted] in mid 1967. The master accountable document is accompanied by packing lists similar to this example.

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3. Agency auditors reviewed these types of transactions with [redacted] personnel and concurred in their adequacy. Our recent review of this timely subject has re-affirmed these applications to be quite satisfactory.

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[redacted]  
Colonel USAF  
Deputy for Materiel, OSA

Attachment: a/s

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C/PRD/M/OSA [redacted] let (31 May 68)

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